

State of California  
BOARD OF EQUALIZATION

**CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS**

**Regulation 4026. RECORDS.**

*Reference:* Sections 30453 and 30454, Revenue and Taxation Code.

**(a) GENERAL.** Every distributor, every wholesaler, and every manufacturer, of cigarettes and tobacco products, shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at [California Code of Regulations, Title 18, Section 4901](#).

**(b) SPECIFIC APPLICATIONS.** In addition to the record keeping requirements set forth in subdivision (a), every cigarette manufacturer and every tobacco products manufacturer shall comply with the following requirements:

Every cigarette manufacturer or tobacco products manufacturer dealing in, transporting, storing or warehousing cigarettes or tobacco products in this state or otherwise engaged in business in this state as a distributor shall keep and maintain at his or her place of business in this state, or at the warehouses or storage places from which cigarettes or tobacco products are released or delivered by the manufacturer, a record of all releases or deliveries of cigarettes or tobacco products from each storage place or warehouse in this state and shall keep and maintain either within the state or at the manufacturer's home office, a record of all the manufacturer's shipments of cigarettes or tobacco products from points outside this state to points within this state. Such records shall be made available at any time during normal business hours to the board or its authorized representatives for examination upon request.

*History:* Adopted June 24, 1959.

Amended September 26, 2001, effective February 15, 2002. Deleted existing language concerning records and added new Subdivisions (a) through (k).

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements for cigarette manufacturers and tobacco products manufacturers.